

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

UNITED STATES OF AMERICA,

-v-

MILTON BALKANY,

Defendant.

10 Cr. 441 (DLC)

ADDENDUM CONTAINING LETTERS*
SUBMITTED IN CONNECTION WITH
SENTENCING MEMORANDUM ON
BEHALF OF MILTON BALKANY

*Redacted to delete street addresses,
phone numbers

Dated: New York, New York
February 9, 2011

KELLEY DRYE & WARREN LLP
Alan R. Kaufman
James M. Keneally
101 Park Avenue
New York, NY 10178
(212) 808-5195

ADDENDUM C

C. Acts of Kindness

- | | |
|-----------------------------------|-----------------------|
| 54. Nechama Aaronson-Brahinsky | 75. Esther Stamm |
| 55. Marvin Aronoff | 76. Nissi Streicher |
| 56. Chaim Bookson | 77. Gittel Wiznitzer |
| 57. Yitzchak Cweiber | 78. Moshe J. Wulliger |
| 58. Chaya Czeisler | |
| 59. Basya Deitsch | |
| 60. Michal Dillman | |
| 61. Dov Fischer | |
| 62. Bernard Fuchs | |
| 63. Hertz Hasenfeld | |
| 64. Shiya Hollander | |
| 65. Yehudis Homnick | |
| 66. John K. Houten | |
| 67. Rabbi Mordechai Kamenetzky | |
| 68. Yaakov Krause | |
| 69. Dr. Harvey Lang | |
| 70. Shmuel & Shoshana Mermelstein | |
| 71. Tziporah Reich | |
| 72. Miriam Schmukler | |
| 73. Simon Schneebalg | |
| 74. Helen B. Sicker | |

EXHIBIT 54

Mrs. Nechama Sarah Aaronson-Brahinsky

[REDACTED]
Jerusalem 92425

Israel

2 January 2011

Dear Your Honor

My name is Nechama Sarah Aaronson-Brahinsky. I am a friend of the Balkany family, having been at their Shabbos table many times, attended their children's weddings. Until very recently I was also a neighbor of the family for over 25 years, while a single working woman and after meeting and marrying my husband. Our engagement was held in the Balkany home, as we both were without family to host us. This was an exceptional kindness by Rabbi and Mrs. Balkany, and I am sure only one of many such acts of kindness they have performed for a multitudinous amount of people.

I have shared and learned much in the way of treating every person you meet with respect, honesty, and kindness from being in the company of this family over many years. We all can learn from each other and from the Rabbi and his wife, Sarah Balkany, I have absorbed much in the way of Jewish values.

I am aware of the conviction of the Rabbi. What I wish to express is that Rabbi Balkany has extended himself on behalf of many, many people in need, whether financial or otherwise. He has earned the respect and friendship of distinguished politicians, rabbis, community leaders, and plain ordinary people because of his life's dedication of helping his fellow man.

I was not fortunate to have attended a Bais Yaakov school growing up, but there are thousands and thousands of children that have benefited for attending the particular school that Rabbi Balkany is affiliated with. Many children from troubled homes, or children from poor families, have benefited from the Rabbi's generosity in enabling them to have an equal education as other children from more comfortable families. The familiar phrase we have all come to know, 'no child shall be left behind' was functioning in Rabbi Balkany's Bais Yaakov long before President Bush made it a famous saying. In fact I wouldn't be surprised if President Bush learned the concept from having met Rabbi Balkany.

The emotional and physical well-being of children has always been of utmost importance to Rabbi and Mrs. Balkany. In addition, I would like to express my gratitude and appreciation for having known Mrs. Balkany's parents and siblings as well. Kindness and generosity has always been a foundation of their relations with others.

Thus, please consider all the aspects of Rabbi Balkany's person and life's work, his intentions on behalf of the needy be taken into account. And now that the Rabbi is himself in need, please, if possible, try to find it within your judging that he be given a low sentence permitted under the law as you deem proper. His wife, children, grandchildren, the greater community, the children and teachers of his school, will be detrimentally affected forever by otherwise.

Sincerely,

Nechama Sarah Brahinsky
Mrs. Brahinsky

EXHIBIT 55

Marvin Aronoff

[REDACTED]
Brooklyn, NY 11218
[REDACTED]

The Honorable Denise L. Cote
United States District Judge
Southern District of New York
500 Pearl Street
New York, NY 10007

January 19, 2011

Re: United States v. Milton Balkany - 10-CR-441 (DLC)

Dear Judge Cote,

For almost twenty-five years I have been a regular guest on Friday night and Saturday at the Balkany home. I cannot begin to tell you what it has meant to be welcomed in their home and to be part of a family, even if it is only on weekends. I am retired now for many years after working for the government, and these years have been lonely. I was never married and unfortunately do not have a family support system at this time, and Rabbi Balkany has become such an anchor for me.

His house, his table and his kindness have come to mean so much to me and others like me who find comfort and friendship there. He is always concerned that everyone should have enough food and gives a short talk at each meal that is designed to inspire each one of us who comes. And if you think that he does this just on a group basis on the Sabbath and festivals, which in and of itself is a great effort, you would be wrong, because he has a genuine interest in each one of us.

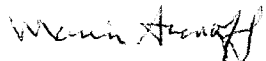
Just last year he really went out of his way to help me. I had a hernia op scheduled at the hospital on 202nd Street in the Bronx. You know what he did? He drove me all the way there, waited in the hospital for six hours until after the op, and when he was sure that I was okay only then he went home to Brooklyn. To me that is a big human being and friend.

The funny thing is that he does many such acts for a lot of people. He is a really good member of the Boro Park community and society.

Unfortunately, in the last while I have been unable to go to him on the Sabbath because of osteoporosis, which has caused me to have trouble with my legs and I cannot walk as I did, and on the Sabbath we do not drive. I miss it so much, more than I can describe. But I hear that Rabbi Balkany is trying to arrange a small apartment close to his home so that I will be able to be there with them on the weekends and he is arranging to split the rent with me.

Judge, where do you find a person like this who really goes out of his way for others and who makes such a difference to the lives of strangers? Please do not send him away. He just means so much to a lot of people who need him.

Yours sincerely,

A handwritten signature in dark ink, appearing to read "Marvin Aronoff". The signature is written in a cursive, somewhat stylized script.

Marvin Aronoff

EXHIBIT 56

Chaim Bookson

[REDACTED]
Brooklyn, NY 11204
[REDACTED]
[REDACTED]

The Honorable Denise L. Cote
United States District Judge
Southern District of New York
500 Pearl Street
New York, NY 10007

December 27, 2010

Re: United States v. Milton Balkany – 10-CR-441 (DLC)

Dear Judge Cote,

On behalf of my wife, Barbara, and on my own behalf I write to you about the man who made a difference to the lives of our children and brought consolation to our hearts when we were inconsolable.

Our three daughters attended his school, Bais Yakov of Brooklyn, and like every other girl at that school they loved being there and have only warm and happy memories. Throughout their years at his school and, ever since, we have been fortunate enough to be included among the friends of Rabbi and Mrs. Balkany. In fact, Barbara went to school together with Mrs. Balkany.

Rabbi Balkany has the most incredible reputation of reaching out to those who are troubled of heart and soul and who need a shoulder to lean on. The way he welcomes in guests to their home is already legendary. To say that hundreds of individuals and families have been at his table would be no exaggeration. People know for comfort and for solace, for friendship and encouragement, Rabbi Balkany is the person par excellence.

Just how true this is was brought home to us this last summer. Our daughter, Naomi, had fought a long bout with cancer and passed away on a Sunday morning. It is customary in our faith to conduct a funeral on the day of death or as close to it as possible. Naomi was to be buried in the Holy Land and the casket was scheduled to leave on the El Al flight at 4 pm.

That same Sunday was the visiting day for families with children at sleep away camps in the Catskills and is a virtual exodus of our community. We did not expect people to attend the short service that was to be held at the airport. Apparently Rabbi Balkany was well on the way to the Catskills when he heard the news. Without a question he turned around and drove directly to JFK airport and delivered a eulogy to all who had gathered there. Like all his students Naomi and our other daughters felt very close to Rabbi Balkany and his words just meant so much. His soft way and caring nature helped us through a parent's worst nightmare, especially during the week of mourning that we observed on our return.

But his outreach to others is not limited to rare instances like ours. The problems of so many others become his, especially children from homes that could not afford a Jewish education. To them all Rabbi Balkany opened his school and his heart. No child was turned away. He felt that it was their right to have a Jewish education on par with other girls who came from comfortable backgrounds. Every Friday, on the Jewish radio station I listen o his weekly messages that have come to mean so much to my wife and I and hundreds of others who struggle to find inner peace and meaning in our lives.

That Rabbi Balkany finds himself in this current predicament pains us so very much. We pray that Your Honor will deal kindly with him as he has done with so many others who feared that they could never find help and comfort.

Respectfully,

Chaim Bookson

Chaim Bookson

EXHIBIT 57

YITZCHAK CWEIBER

[REDACTED]
BROOKLYN, NY 11210
[REDACTED]
[REDACTED]

The Honorable Denise L. Cote
United States District Judge
Southern District of New York
500 Pearl Street
New York, NY 10007

January 16, 2011

Re: United States v. Milton Balkany - 10-CR-441 (DLC)

Your Honor,

Eleven years ago I was a candidate for the streets and a total mess. Now, when I look around me and see the fulfillment in my life compared to where I was headed so many years ago, I can only conclude that my family and our happiness is due to a special man - Rabbi Balkany. Today I am married to a wonderful wife and have two children and a career in property management.

I was a teen-at-risk. My parents have a very religious home and their outlook is extremely narrow. My father grew up in a non-religious Jewish home and after college got religion in a big way. In their 30 years of marriage he has been sitting and studying Torah in a kollel (an institute for Talmudic learning) where he has authored a book and other papers. My mother works in a comprehensive care program and is the family breadwinner. Their income is very limited but that is the life they have chosen and they are extremely devoted to their faith. They have ten children and I am number three.

My parents' lifestyle and attitude were very claustrophobic for me and there was no room to express myself and my thoughts. I soon saw that my priorities were not their priorities, and things really came to a head after I concluded the eleventh grade. I had been studying in a yeshiva in South Fallsburg, NY, and had a summer job as a lifeguard in a local yeshiva boys' camp. My fellow lifeguard, a close friend, and I rented a little bungalow nearby where we were joined by a few other friends and were having a great summer. No wild parties or anything like that, and for entertainment we rented a VCR and when we all relaxed we watched videos. Even those were what were being shown on the movie circuit - nothing blue or x-rated.

However, this was apparently a terrible infraction and word got back to the yeshiva that we had this bungalow etc and we were summarily expelled from the yeshiva. The reaction was totally out of proportion, but I suppose for a very strictly narrow outlook what we did was criminal. After a month into the new school year I was re-admitted but it was clear that I had no place in that yeshiva.

The reaction of my parents was not much better, and as they were on a path to build a house of Torah according to how they saw it, I really had no place there either. Already over the years there had been many tensions with my parents and I was thrown out of the house on a few occasions. On the last occasion, the result of which I met Rabbi Balkany they threw me out of the house just five minutes before the onset of the Sabbath! Where would I go? It was not as if I rode on the Sabbath or transgressed the Sabbath, but they didn't seem to care. So, I went to friends who also had suffered from similar reactions with their parents and were living in a hotel on 12th Avenue in Brooklyn.

Shortly after that I moved in with a friend, Moshe Fish, who had an apartment on 14th Avenue and 51st Street. He was a great guy and a brilliant mind and also had no place in his parents' home. (Five years ago he died in a subway train accident.) I stayed with my friends - at least it was a place where I was wanted. That's where I met Rabbi Balkany. He had befriended them and would come past every day to pick up the guys to attend the evening synagogue services with him. At first I was not interested but my friends said that he's a good guy and I should join them. One day I did and that day was the new beginning of my life. I came to love him as a parent and as a friend. His wife was like my mother and his children are like my sisters and brothers until this very day.

You may ask how we became so close. That is because one day he invited us guys to move into his home, and eight of us did! They gave us two rooms and their children into whose rooms we moved, moved in with their other siblings.

Rabbi Balkany and his wife were amazing to us. There was nothing they would not do, anything that we needed. He gave us pocket money. He bought us clothes as we needed. For my birthday he gave eight new shirts. I remember when putting them on that I felt good and worth something. He gave us access to his car and even bought an extra second hand car that we could use. He created an atmosphere where there was harmony, and never put pressure on us. Rather he led by example and, in the beginning grudgingly, we were happy to follow. With him we could be ourselves. There was nobody screaming at us and we had a warm place to come back to. We spoke to his wife as if she was our mother - she is an amazing woman and we all love her.

The only Jewish practice that he insisted that we do was to wear *tzitzit*, a garment with fringes that is worn under one's shirt and that all Jewish men are commanded to wear. If he ever saw that we didn't have them on, almost miraculously, somehow *tzitzits* for us appeared in his hand.

Near to the Balkany home is the Lakewood Minyan (Synagogue), which is also a study hall where scholars can be seen with their tomes of Talmud at any time of the day or night. Rabbi Balkany arranged for private tutors, Talmud scholars in their twenties, to learn with each of us, one-on-one. He did this not just for one day or one week or even for one month. For two years, almost every single day, he arranged to cover the cost for us to study Torah. At a going rate at that time of \$40 an hour, it was an incredible undertaking on his part. But, learn we did and he made sure that we lived a Jewish life and developed the sense of responsibility to be married and to have Jewish homes. As if

this was not enough, towards the end of the two years, Rabbi Balkany even investigated the possibility of purchasing a business for us guys to be a business of our very own.

There is no one in this world, and certainly not even our parents, who did for us or gave us a chance as Rabbi Balkany did. And he did so with no thought of thanks, and certainly no reimbursement. Each of us is eternally grateful for his incredible heart, his caring and his kindness.

To understand Rabbi Balkany and his wife one has to see their kindness and outreach in action. It wasn't as if it was only to us that he reached out. Tons of people keep coming to their house. A person can walk in to the Balkany's on any evening for a meal, but on the Sabbath it is even more special. Aside from the main table which seats fifteen for the Balkany family and guests, three more tables for guests and people who just come and eat, and another table at which we guys sat - and the place was always packed. Their door was never locked and the people that came there were all types. Some, and please excuse my expression, smelled like dirt. There were beggars and the lonely and elderly. There were weirdos and people that were not well, mentally. But the big thing with the Balkanys was that there were no questions asked. In addition to the Sabbath, all these people came for meals on the eight nights of Chanukah, the eight nights of Succot (Tabernacles), and on the eight nights of Passover - people just kept coming and the Balkanys just kept feeding. Considering all these people who still come today, I think back how we were and looked, and I am ashamed to say it, but I would never let a group like us into my own house! Yet Rabbi Balkany did - he gave us life, he gave us purpose and he turned us around.

Now this man who has done so much is facing a possible prison sentence. I beg you, Your Honor, I beg with you with all my heart and with all my soul please do not send him away. What will happen to his wife and to his children? Especially the young ones and Naomi who has Down syndrome? It will be just too awful. Please have mercy for them. And then I ask mercy for people who are like I was and who come to him. There is no one else who cares like he does. Sometimes there are even lines of people waiting because everyone knows that Rabbi Balkany does not turn anyone away. On behalf of my wife, my children, my buddies and all that is near and dear to us I beseech you to have mercy.

Sincerely,

Fritzchak Cweiber

EXHIBIT 58

Chaya Czeisler

[REDACTED]
Brooklyn, NY 11218
[REDACTED]
[REDACTED]

The Honorable Denise L. Cote
United States District Judge
Southern District of New York
500 Pearl Street
New York, NY 10007

December 28, 2010

Re: United States v. Milton Balkany – 10-CR-441 (DLC)

Dear Judge Cote,

I know Rabbi Balkany for a good portion of my life. First, when I was an elementary school student where my formative years were under his guidance and example; and then, as an adult when I taught at his school for three years until my marriage. I will never forget the special example and warmth of Rabbi Balkany that is unmatched in any school that I have heard of or know. Rabbi Balkany always put every girl at the top of his attention list and concerned himself with her reaction and future development. This was so clearly brought home when I taught at the school.

An example was when one of the girls was not behaving in a manner required by the school and there was a question of suspending her. In fact there was no choice but to do so until she would accept to change her ways. However, the way in which Rabbi Balkany took the action showed incredible sensitivity. He helped her appreciate why action was being taken and he showed her that he cared that she gone wrong. The upshot was that she did come back to the school, and when she did he made sure that nobody looked down upon her. Rather he and the staff gave her encouragement. And when she graduated, he made the same effort that he did for every girl. He made sure that she was able to get into a suitable high school where she went on to blossom as a student.

Whether teacher or student, being in Rabbi Balkany's school is like being part of a family and when I became a teacher my aim was to teach in his school. I hope in time as his new school becomes established that I will have the opportunity to teach for him once again.

I have a personal memory of an incident that happened when I was in the eighth grade. I had an argument with another student and ran out of the classroom and stood crying in the corridor. Rabbi Balkany always walked the corridors to see what was going on and when he found me in tears he took me into his office to find out what was going on. When I told him what had happened he called in the other girl, helped us clear the air and made sure that we made up. He also showed such kindness to the entire student body. Once a month he would assemble the school and personally give special treats to each of the girls. That kind of touch made an important impression on every student.

Rabbi Balkany is a very special person and I add my voice to those of so many others in beseeching you for your kindness and understanding.

Yours very sincerely,


Mrs. Chaya Czeisler

EXHIBIT 59

Basya Deitsch
[REDACTED]
New Haven, CT 06511
[REDACTED]

December 23, 2010

Honorable Denise L. Cote
United States District Judge
Southern District of New York
500 Pearl Street
New York, NY 10007

RE: United States v. Milton Balkany

10-CR-441(DLC)

Dear Judge Cote,

Thank you in advance for taking the time to read my letter. My name is Basya Deitsch and I reside in New Haven, CT, with my five children and husband of 20 years. I am a high school teacher in Southern CT Hebrew Academy in Orange, CT.

Rabbi Balkany was introduced to me when I was a young girl and a friend of his daughter. At the time I lived in Brooklyn, NY. Although I did not attend his school, Bais Yaakov of Brooklyn, I had the privilege of visiting there on several occasions and participating in extracurricular school events. To this very day the impression Rabbi Balkany has made on me and the students that I came to know through these experiences still impact me.

Notwithstanding the esteemed position Rabbi Balkany holds in the school as Dean, he was accessible to all the students and showed undivided attention to everyone he encountered. One student with who I became friendly told me that while the school was a place she went to for a top rate education, most importantly it was a place she felt secure and supported. She came from a troubled home and had a difficult family life. Rabbi Balkany always showed special interest in her and saw to it that all her needs were met. She shared this with me and said that this is what really helped her through her school years.

On several occasions when I visited his house I met a young lady who always seemed to be around. The Balkany girls told me that their father had made arrangements for her to live with them. She came from a very

troubled home and needed to be in a healthy and thriving environment. Rabbi Balkany and his family embraced her as one of their own, eventually helping her marry and set up a home of her own. These are two of the many examples I was privileged to witness.

To me Rabbi Balkany is a model of a true leader. Although he was always busy raising needed funds to support the school, he was involved in the details of the running of the school, and also made time for the individual needs of students and their families.

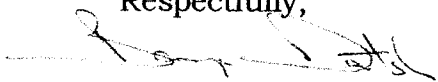
His role as a husband, father and grandfather I came to know and admire. My oldest brother married Rabbi Balkany's daughter 21 years ago. This was my introduction to their family on a more intimate level. Rabbi Balkany's involvement in his children's lives is inspiring. He makes the time to bond with each child and grandchild, guiding and supporting them every step of the way. As they reached new milestones throughout their lives, Rabbi Balkany makes tremendous sacrifices to be present for them, applauding their every accomplishment. My niece and nephew often speak of their grandfather as a treasure in their lives.

His home could well be adorned with a sign – 'Open house to all'. He and his wife, Sarah, have a wide open door with a steady stream of people in need coming in for a warm meal or a kind word in a non-judgmental atmosphere. I have been enriched for knowing and observing Rabbi Balkany whose example of leadership and selflessness is consistent in all areas of his life.

It is with great sadness that I watch Rabbi Balkany and his family go through this difficult time. Despite his conviction, Rabbi Balkany and his family continue to work tirelessly to keep up the positive projects in which they have been involved. They continue to give and share with whatever they have, although this has had to be diminished due to his present situation. It has caused tremendous pain and stress to them and the extended family. My respect for him only increases as I witness him under such duress maintaining his usual high standards.

I plead with Your Honor to take all the above into consideration and impose the lowest sentence possible. It is frightening to even think of what would happen in his absence. He is the backbone of his family, his school and the local community. I appreciate your sensitivity to this matter.

Respectfully,

A handwritten signature in dark ink, appearing to read 'Basya Deitsch', written over a horizontal line.

Basya Deitsch

EXHIBIT 60

Michal Dillman

[REDACTED]
Lakewood, NJ 08701

[REDACTED]
[REDACTED]

Honorable Denise L. Cote
United States District Judge
Southern District of New York
500 Pearl Street
New York, NY 10007

RE: United States v. Milton Balkany
10-CR-441(DLC)

Dear Judge Cote,

I arrived in New York a single girl, originally from Israel, hoping to find a job and a husband and to settle down. I was already in my upper twenties, and in our community it was regarded as if I missed the boat. My parents were living in Iowa where my father had accepted a calling to serve as a rabbi.

My mother knew of Rabbi Balkany and called him to let him know that I was in New York, and also to tell him about my working skills, which include computers and graphics, and could he help me. Without any hesitation Rabbi Balkany told her she that she should tell me to come to the school the next day as he had a job available. Did he really have a job waiting? Until this day I do not know. What I do know is that he just wanted to help, and he certainly did so – a job, a home away from home, and most importantly he helped regularize all my immigration papers and status. It is now six years later.

In the interim my parents moved to Lakewood, NJ. I was blessed to be married earlier this year and we live in Lakewood, NJ. Even so, every day I commute to work at Rabbi Balkany's school in Brooklyn because it is the most positive milieu where one could hope to work. Over the years whenever I spoke with Rabbi Balkany he emphasized one theme, that the girls should find the school a happy place and a source of love and comfort. And I have tried to support this aim, whether it is graphics I create, the décor or even videos. Everything is geared toward this one aim of ensuring a wonderful and happy school experience.

That same feeling applies as well to the staff. Everyone loves to work there as we all feel like family. There have been times over the years when I have had to work late and needed to stay over in New York at night. Rabbi Balkany always offered his home and he and his wife have been such gracious hosts. I know that their home is so much like that of Abraham of the Bible where everyone is welcome to eat at his table. And they come - single people, lonely people, elderly people,

young people. It is just amazing the range of people who come to be with Rabbi Balkany and who feel close to him and his wife.

There is one incident to which my mind symbolizes who Rabbi Balkany is. A few years ago he was in Jerusalem and while walking through the streets he came across a lady begging for alms. He recognized her as one of the ladies who used to frequent his Sabbath table and who had relocated to Jerusalem. He was shocked that she was reduced to such circumstances and immediately went out of his way to make sure that she and her family would be assisted with having food and the ability to live with dignity.

This is typical of Rabbi Balkany. I have seen the many people have come to the school and who have been unable to afford a Jewish education for their daughters. In every other yeshiva or day school in New York the children have to produce a registration card on the first day of studies to gain admission. These cards are only issued on payment of the tuition. Those who do not have the card are turned away. The associated shame and embarrassment for such children is awful but that is how it is done.

However, that is not how it is done at Rabbi Balkany's school. He will go to extraordinary lengths to preserve the dignity of each child and her family. None will experience that trauma. As a result of his welcoming approach there were months when Rabbi Balkany did not have sufficient funds to pay teachers' salaries. Even so, he never brought that problem to the parents to force them to pay tuition. He just made extra efforts to fundraise for the school.

Rabbi Balkany exemplifies kindness and concern for others. As a personal recipient of such kindness and concern I can bear witness to his goodness. I do understand that he has been found guilty of a crime and it pains me that this is so. I do know that all he strives to do is to help others. I ask for your mercy and help for this special man.

Yours sincerely,

A handwritten signature in black ink, appearing to read "Michal Dillman". The signature is fluid and cursive, with a long, sweeping underline.

Michal Dillman

EXHIBIT 61

Dov Fischer

[REDACTED]
Brooklyn, NY 11219
[REDACTED]
[REDACTED]

The Honorable Denise L. Cote
United States District Judge
Southern District of New York
500 Pearl Street
New York, NY 10007

January 27, 2011

Re: United States v. Milton Balkany – 10-CR-441 (DLC)

Dear Judge Cote,

I first met Rabbi Balkany quite a few years ago when he helped my brother Moshe Fischer recover from substance abuse. At that time I saw just how devoted he is to helping people. Moshe and I come from a divorced and broken home and have faced the challenges of adjusting as well-balanced and productive adults.

When I returned to New York City in 2004 after nearly a decade out West in Arizona, Colorado, and British Columbia, I had trouble adjusting to social life in the tight-knit Orthodox Jewish community of Boro Park, Brooklyn. One day my brother Moshe told me that in Brooklyn there is a Jewish island of peace every Friday night and Saturday in the home of Rabbi Balkany. He told me to go there and not to worry - that I will feel good and welcome there. For me it was amazing - how they have an open door for anyone. To sit with all the people on Shabbat, to have the food dishes and to hear the Kiddush and the songs for Shabbat was very special to me, and the first few times I had tears in my eyes. It was so beautiful and is still so beautiful.

Some time ago I broke up with my girlfriend because of a relatively minor incident. To me, the relationship of three years was over. My girlfriend, who had little previous contact with Rabbi Balkany, contacted him desperately to try to patch things up between us. Rabbi Balkany spent many hours to help the two of us come to a mature understanding of the relationship and to the realization that we should not end a

Page 1 of 2

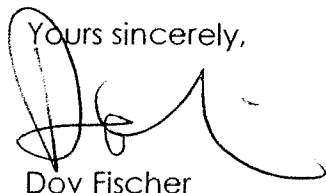


precious relationship over a relatively minor incident. My (once again) girlfriend now considers Rabbi Balkany her guardian angel.

In closing, Rabbi Balkany is responsible for my productive employment for nearly three years now as an Assistant Professor of Accounting at Kean University in New Jersey. For several years before meeting Rabbi Balkany I was unemployed and drifting. Rabbi Balkany convinced me to set myself on course again as a responsible adult professional and to contribute to my community and country.

This Rabbi Balkany is like a light for the people in the neighborhood and even for people far away. Anyone who has a problem can go and speak to him and he knows how to keep what you say in confidence. This is a very special man and I plead before you to be kind to him.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Dov Fischer', with a large, stylized initial 'D'.

Dov Fischer

EXHIBIT 62

BERNARD FUCHS

[REDACTED]
BROOKLYN, NY 11230

[REDACTED]

The Honorable Denise L. Cote
United States District Judge
Southern District of New York
500 Pearl Street
New York, NY 10007

January 27, 2011

Re: United States v. Milton Balkany – 10-CR-441 (DLC)

Dear Judge Cote,

By way of introduction, I am a businessman for many years, and thankfully have been successful. However, my passion is devoting time to being a community activist. I serve as the President of the Stetin Congregation in Brooklyn and on the Boards of a number of charities and organizations. One central focus has been in assisting women secure their Jewish divorce from recalcitrant husbands who, through taking advantage of Jewish law, keep their wives 'chained' to them even for years after their civil divorce. I have been actively involved in 98 cases in the last eight years!

The other focus has been my honor to serve on the Board of Yeshiva Torah Vodaath where I studied Talmud during my high school and college years. It was there, 50 years ago when we were both fifteen, that Rabbi Balkany and I met and have been good friends ever since. He has also been a Board member for many years and has certainly put in his time and effort to help the Yeshiva - hours and hours, as well as tapping into his network of people who have been able to assist the yeshiva financially. I have seen how he has championed causes and community issues, as well as individuals and their plight and challenges. These acts and his outreach to the unfortunate have made Rabbi Balkany a valuable human resource.

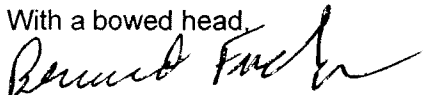
However, the above aside, I have a very personal appreciation of Rabbi Balkany that I wish to share with the Court. My mother is today a lady of 90 years, but her twilight years have darkened as her memory has now faded away. She was widowed 27 years ago and moved to Florida where there are many other retirees. My siblings and I made regular trips to be there with her and she came to spend time with us in New York. However, as with other elderly folk, people tend to forget them over the years and it is usually only family members who keep in touch.

There is one special exception and to whom I will always feel grateful, and that is Rabbi Balkany. For many, many years he would spend some two weeks in Florida every winter. However, unasked and without any fanfare, every winter for the last quarter of a century, Rabbi Balkany would make a point of being in touch with my mother. Not just to call and say hello, but he would visit with her. He would call and offer to buy her groceries and other needs. And every Friday before the Sabbath he would bring her flowers, and would go to her apartment to recite

the Sabbath table prayers with her. He certainly did not have to do all that, and no one could have had anything to say had he not done so. But he did it, and he did it so graciously and kindly. It always meant so much to her that she was not forgotten, especially by someone involved with matters of the days and many causes like Rabbi Balkany. He made such a difference to her life, and I will never forget his kindness.

I cannot comment on this case as I am not familiar with all its details. All I know that my heart is heavy and that so many individuals, including outsiders of his immediate family, will be so negatively affected should Rabbi Balkany be taken out of society. People who go so far beyond the call of duty to help others - regardless of race, creed, age and gender - are all too rare in any time, and Rabbi Balkany is such a person. Please have mercy and kindly consider a sentence other than incarceration.

With a bowed head,

A handwritten signature in black ink, appearing to read "Bernard Fuchs". The signature is fluid and cursive, with a long, sweeping tail that extends to the right.

Bernard Fuchs

EXHIBIT 63

Hertz Hasenfeld
[REDACTED]
Brooklyn, NY 11219

The Honorable Denise L. Cote
United States District Judge
Southern District of New York
500 Pearl Street
New York, NY 10007

January 29, 2011

Re: United States v. Milton Balkany – 10-CR-441 (DLC)

Dear Judge Cote,

For the past 30 years I've been living two houses away from Rabbi Balkany. It was only last week that I found out that he is about to be sentenced. You would think that perhaps I am a bad neighbor. I'm not. I see Rabbi Balkany at least twice a week. We're good friends. Yet I did not know.

You see, Rabbi Balkany is a unique individual and I have not met anyone like him. On his list of priorities he is the last one to be found. He's always caring about someone else; someone less fortunate; someone who needs a lift. That is a fundamental element of almost every conversation I've ever had with him. The following questions are common refrain with Rabbi Balkany: How can we help so and so? What can we do for this individual, for this organization, for this family? I often pass by his house. It is always the center of some outreach activity. Every Shabbat and Jewish festival he hosts large number of guests in his house. I often see them outside his house. Many are people down and out on their luck. He lifts them up with a warm atmosphere, with joy, and with dedication. He really cares. And his guests realize it and appreciate it.

An example of his incredible outreach: For two years he had a group of teenage boys living in his basement. This was a very special group. They each came from good, if not illustrious, families in the community, all families of over-achievers. These kids, however, were under-achievers. They were rebels to their homes. They did not fit in with their families, their homes, and their society. They were one step from dropping out totally and sliding downward in a spiral into drugs, crime and probably prison. Yet, Rabbi Balkany worked with these kids with love, dedication, wisdom; and it all cost lots of money – his own and money that he had to raise.

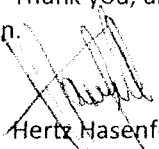
Once, I was on vacation in Florida, and I bumped into him with this same group of boys. I was really surprised until he explained that for the last 3 weeks each of these kids got up every day no later than 8 a.m. This was a milestone for a group that used to party all night and sleep during the day. He promised them a trip to Florida if they changed their lifestyle for a minimum of 3 weeks. They worked at it and he kept his promise. In the end he actually turned these kids around so that they are now all married, hold down good jobs, and are productive citizens. This is but one of hundreds of stories involving the caring nature of Rabbi Balkany.

I share quality time with Rabbi Balkany on the Board of Directors of Yeshiva Torah Vodaath. He is an active member whose advice is always listened to and, more importantly, when necessary he gets

things done. He has also helped other Rabbis and community leaders establish and build schools, synagogues and outreach programs, some as far away as the West Coast.

I have no idea how he got himself into his current situation. But I'm willing to bet my bottom dollar that was probably to help someone, and somehow overreached and in the heat of the moment lost direction. I really can't imagine Rabbi Balkany actually doing something wrong for his personal gain. Your Honor, I am sure that you have worked long and hard to reach this important position in the United States justice system. You have probably seen many people who have made and done all kinds of mistakes and misdeeds. But, I really doubt if someone like Rabbi Balkany ever stood before you. Please try to find out more about this rare individual, and see if you can give him the second chance that he has afforded to so many others.

Thank you, and I pray that G-d grant you the wisdom and compassion to reach a merciful decision.



Hertz Hasenfeld

EXHIBIT 64

U.S. GOV'T INSP.
EST. 1698
P-787

ALLE PROCESSING CORP

גלאט פשר

BEEF • VEAL • LAMB • POULTRY • PROVISIONS

MASEPETH, NEW YORK 11378

The Honorable Denise L. Cote
United States District Judge
Southern District of New York
500 Pearl Street
New York, NY 10007

January 27, 2011

Re: United States v. Milton Balkany – 10-CR-441 (DLC)

Dear Judge Cote,

I am the CEO of Alle Processing Corp., one of the largest processors of Glatt Kosher meat and frozen foods in the USA. It grieves me that I write a letter of recommendation about Rabbi Balkany under the current circumstances, because to write about him and his singular and devoted efforts on behalf of individuals, schools and organizations would always be an honor.

My community involvement and service includes: Board Member and Member of the Executive Committees of Yeshiva Torah Vodaath (one of the oldest Yeshivas in America that has educated thousands), Kolel Shomrei Hachomos (a fund that has supported the sick and needy in Israel for over 150 years) and past President of Guardians of the Sick (a multi-faceted social organization located in Brooklyn, NY).

In light of my years in business and community involvement with people of all stripes, I have learned to size up people quite accurately even in a very short time. With Rabbi Balkany I have had almost fifty years to observe him – from when we were both in yeshiva together through to this very day. While I and others from the Yeshiva went into business, Rabbi Balkany made people and their welfare his life's calling, and he has touched and made a difference to lives of, literally, thousands of people. Even though I have a very demanding schedule I look at Rabbi Balkany in wonder - the demands on his time and person never stop, and come from so many directions. Allow me to highlight a few that will give the Court a small vignette that should serve as a prism to view the man.

Rabbi Balkany comes from a family of very modest means in Detroit. When he arrived at Yeshiva Torah Vodaath he was in his early teens and continued there through high school into the Yeshiva proper for many years, and he studied under the leading

Talmud scholars of the day. He has always remembered how much the yeshiva accommodated him, from dorming through to help with tuition and has a keen sense of appreciation and gratitude. As a result, for decades he served on the Board and would commit to any needed task for the Yeshiva, no matter how great or time-consuming. If any of the scholars needed help, Rabbi Balkany would be available. He 'breathes' the yeshiva and its mission.

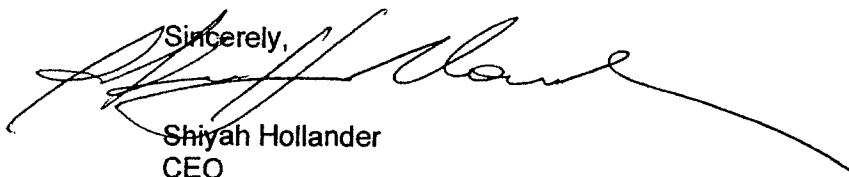
When I served as President of Guardians of the Sick I wanted to introduce a Rabbinical Advisory Board of some thirty members that would represent the spectrum of the Jewish communities in Boro Park. Rabbi Balkany not only accepted my invitation, but he made it his business to call the other Rabbis personally to ensure their commitment and participation. He did not have to take on that task but he appreciated the importance of the endeavor and he did his part.

He never forgot his own difficult beginnings and his outreach to others is nothing less than stellar. I live not far from him and whenever I walk past his home on the Sabbath I never cease to be amazed at the number of people sitting at his table – often some thirty besides his family. His door is open to all. Over the years they must have prepared and served thousands and thousands of meals. The poor, the lonely, the sick and the elderly are integral parts of his household.

Even his school is a case in point. Unlike any other school, it has the reputation of never turning a child away if the consideration is a financial one. The majority of the students are on scholarship to a greater or lesser degree. There are many who pay no tuition at all. Their parents simply have no money. So the upshot is that Rabbi Balkany assumed responsibility for them all – an extremely noble but perhaps a Quixotic gesture, because no man can carry such a load alone. Nevertheless, Rabbi Balkany has done so against all odds, and there are many, many happy and balanced families because of his efforts.

Kindly regard his life of continual service and selfless outreach that are so atypical in our materialistic society where people put their own needs first. I respectfully urge that you consider a non-custodial sentence so that those who rely on him, both within his family and the wider community, will not find themselves cast adrift.

Sincerely,

A handwritten signature in black ink, appearing to read 'Shiyah Hollander', with a long horizontal flourish extending to the right.

Shiyah Hollander
CEO

EXHIBIT 65

Yehudis Homnick
[REDACTED]
Brooklyn, NY 11219

December 19, 2010

Honorable Denise L. Cote
United States District Judge
Southern District of New York
500 Pearl Street
New York NY 10007

RE: United States v. Milton Balkany - 10-CR-441 (DLC)

Dear Judge Cote,

My husband and I, young marrieds and expecting our first child, moved to the Boro Park section of Brooklyn twenty-one years ago. We chose the apartment based on size and affordability and moved into an area where we didn't know a soul. Providentially, Rabbi and Mrs. Balkany lived down the street from us and that made an enormous difference.

They made us feel welcome and extended to us their great hospitality and friendship, treating us as respected equals even though they were closer in age to that of my parents. Actually, Rabbi Balkany had known my father during their school years. Their acts of kindness and genuine friendship included invitations to their home, sharing in their family celebrations, providing paid transportation for my son to go to school with their son and, even for a short time, employment as an instructor in Rabbi Balkany's high school. There are many other acts of caring and consideration for us that are too numerous to recount in the space of a letter.

We look to the Balkanys as mentors and guiding lights when it comes to caring and extending ourselves for others and the community at large and, as a result, my husband and I have mostly devoted our working lives to community organizations and causes, despite the financial struggles and hardships that this entails.

I can only hope that a man and a family that have touched and enriched so many lives in so many ways, large and small, above and beyond the call of duty by any standards, will merit the utmost consideration of the Court in the sentencing process and will be treated as leniently as the law allows.

Respectfully Yours,

Mrs. Yehudis Homnick

Yehudis Homnick

EXHIBIT 66

John K. Houten, MD

[REDACTED]
Suffern, NY, 10901

Honorable Denise L. Cote
United States District Judge
Southern District of New York
500 Pearl Street
New York, New York 10007

December 29, 2010

RE: United States v. Milton Balkany, 10-CR-441 (DLC)

Dear Judge Cote:

My name is John Houten, a neurosurgeon practicing at the Albert Einstein College of Medicine in the Bronx. For over 25 years I have maintained a friendship with Rabbi Balkany.

His nephew, Shimon Leiter, with whom I was attending college at Yeshiva University, introduced us, and I soon was impressed by his hospitality and his efforts to help others in the community. Every *Shabbos* (Sabbath) and Jewish holiday, Rabbi Balkany's home is filled with indigent and lonely elderly individuals who he invites to join his family for the holiday meals. His girls' school has always had the distinction of being a place where families with limited financial means to cover tuition are never turned away because an inability to pay.

I have also seen Rabbi Balkany's selflessness on a more personal level. My first wife, Ilana Whitehead, was a teenager whose father has died and was living in a household in difficult financial and emotional circumstances. She was from Detroit, Rabbi Balkany's hometown, and he took her into his home where she lived with his family for her entire high school years. During that time she was treated as one of his daughters and he bore all the costs of her clothing, personal expenses, etc.

I keep in close contact with Rabbi Balkany and my children call him Zaide (grandpa in Yiddish). We also speak every Friday before the *Shabbos*.

In summary, I know Rabbi Balkany to be an exceptional person who has given more of himself to his community than anyone else I have ever known. I ask that his special qualities be kept in mind and that Court be lenient when considering his sentence.

Sincerely,

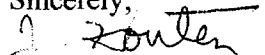

John K. Houten, MD

EXHIBIT 67

Rabbi Mordechai Kamenetzky
Rosh Yeshiva

December 28, 2010

Honorable Denise L. Cote
United States District Judge
Southern District of New York
500 Pearl Street
New York, New York 10007

Re: United States v. Milton Balkany - 10-CR-441 (DLC)

Dear Judge Cote,

I write this letter with a sense of sadness and woe, as I plead for leniency for a friend and mentor. Rabbi Balkany has been a friend of our family for three generations and a mentor to me in my capacity as the Dean of Yeshiva of South Shore Hewlett, Long Island, a school with 500 children.

As a young student, Rabbi Balkany was the loyal aide and caretaker of my revered grandfather, Rabbi Jacob Kamenetzky, one of the outstanding sages of American Jewry. Throughout the years, Rabbi Balkany aided my father and, in time, was of invaluable assistance to me in establishing the Yeshiva of South Shore on Long Island and its affiliate schools. During difficult times for the Yeshiva, Rabbi Balkany hosted a large dinner in his own school in Boro Park solely to benefit the Scholarship Fund of our school in Long Island. Although no one in the Boro Park area had any affiliation to South Shore which, primarily, serves families across Long Island, Rabbi Balkany sat and made phone calls, personal solicitations and visits to Brooklyn philanthropists to help, even though those funds could have meant much to his own school.

Time and again, Rabbi Balkany's warm and compassionate counsel helped me through various crises in the Yeshiva, and his keen eye guided me through my formative years as a school administrator.

Never does a phone call to him go unanswered. Never does a plea to help a destitute family go unheeded. Rabbi Balkany's passion and compassion transcends any particular locale or venue. He is available to anyone who seeks his help.

Yeshiva of South Shore

[REDACTED] Hewlett, NY 11557
[REDACTED]

Rabbi Mordechai Kamenetzky
Rosh Yeshiva

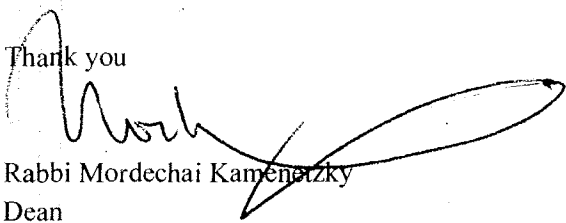
whether he or she is a member of his community or a member of a different religion or race.

On a personal level, Rabbi Balkany has the eternal thanks of my own family. I will never, ever forget what he did for our son, Yehudah, who was diagnosed with a brain tumor – the nightmare of any parent. We desperately sought the doctors and hospital that could best treat him, and it turned out to be at Duke University in North Carolina. How to get in, let alone be treated? It was Rabbi Balkany who ensured that the doors were opened for us and the medical staff helped save Yehudah's life.

I believe Rabbi Balkany's passion to help others, especially the children from underprivileged families, influenced any bad judgment he has made.

Your Honor, as the Dean of a school who understands that the future of hundreds of children are dependent on the fate of their leader, and as the dean of the school where Rabbi Balkany's grandson is also enrolled, I plead with you beg you to impose the lowest possible sentence permitted under the law. Your decision will affect the lives of so many people long after the sentence is rendered and fulfilled. Indeed your decision is not temporal; it is far-reaching with eternal ramifications. His fate and theirs rest in your hands.

Thank you



Rabbi Mordechai Kamenetzky
Dean

Yeshiva of South Shore

[REDACTED] Hewlett, NY 11557
[REDACTED]

EXHIBIT 68



YOUNG ISRAEL OF HANCOCK PARK

[REDACTED] LOS ANGELES, CALIFORNIA 90036

YAKOV Y. KRAUSE
RABBI

[REDACTED]
February 1, 2011

The Honorable Denise L. Cote
United States District Judge
Southern District of New York
500 Pearl Street
New York, NY 10007

Re: United States v. Milton Balkany – 10-CR-441 (DLC)

Dear Judge Cote,

Rabbi Milton Balkany and I first met in high school at Yeshiva Torah Vodaath in Brooklyn fifty years ago, and we have kept up a close friendship since then.

I serve as a pulpit Rabbi of Young Israel of Hancock Park, a major synagogue in Los Angeles, as well as Director of a large school system K-8, Yeshiva Toras Emes. During my close to forty years of public service I have had the opportunity, literally, to interact with thousands of individuals from all walks of life and I have worked with many of them on charitable and humanitarian projects. Without any hesitation, I can unequivocally say that I have never come across an individual who, just as a private individual or citizen, has done so much for so many as has Rabbi Milton Balkany.

It goes back to his teens when he already distinguished himself as a self effacing and caring individual who reached out to others and made it his life's mission to do so. Rabbi Balkany has lived up to that self imposed mandate in a way unparalleled among his peers. He is always dignified and soft-spoken. Despite his wide network of associates across the political spectrum and Jewish leadership, all of his charitable deeds are carried out in a quiet unassuming manner, without fanfare, without the desire for publicity or expectation of accolades. Unlike so many others who have moved in circles such as he has, not even one photo op adorns the walls of his office or is displayed in his home, and there have been many such opportunities.

Both he and his wife Sarah open their home 24/7, even today, to the needy and downtrodden. Whether they are widows, orphans, abandoned or just plain needy, they all make their way to the Balkany home where they find a gracious and generous heart. Many folios can be penned about this outreach and those who are familiar with this aspect of Rabbi Balkany are either the recipients of his kindness or those like me who have seen it for themselves. I have personally witnessed upwards of thirty people, aside from family, sitting at their table enjoying a

והשיב לב אבות על בנים ולב בנים על אבותם

-2-

warm meal and an encouraging word. I do outreach in my community, however, I have never known such an open heart.

Your Honor, 52 weeks a year, every Friday night and Saturday, as well as every Jewish Festival, for some 30 years without a break, all these needy people have a home! To even total the number of meals alone that have been served, they number in the thousands. And he does this all without any thought of a thank you or any publicity.

I am also personally aware of several youngsters already on the streets of New York who were taken in by the Balkanys and treated like their own children. They were not only provided with food, shelter, clothing and pocket money for weeks, months and even years. They were encouraged to return to study for which Rabbi Balkany arranged their tuition. Under his guidance and encouragement they settled down, married and sought livelihoods. Again, much of these costs were also borne by Rabbi Balkany.

The Bais Yaakov of Brooklyn, Rabbi Balkany's school, has the reputation throughout the Jewish Day School movement as *the* school that opens its doors to children from poor, broken or otherwise dysfunctional homes, very often free of charge. In addition there are many instances that Rabbi Balkany arranges financial assistance for these families in areas of food, healthcare and rent.

Rabbi Balkany is, without a question, the most selfless and giving individual that I know. I pray for him and for your mercy.

Respectfully,

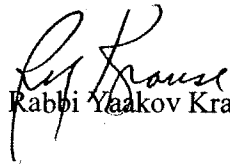

Rabbi Yaakov Krause

EXHIBIT 69

Dr. Harvey Lang
Chiropractor

Brooklyn, NY 11213

[REDACTED]

The Honorable Denise L. Cote
United States District Judge
Southern District of New York
500 Pearl Street
New York, NY 10007

December 28, 2010

Re: United States v. Milton Balkany – 10-CR-441 (DLC)

Dear Judge Cote,

My training is as a chiropractor, but I work specifically with allergies, autoimmune diseases and applied kinesiology.

I know the Balkany's since 1984 and happen to be close to Sarah Balkany's family. There is much I can tell about Yehoshua (Milton) Balkany. His kindness, sensitivity to others and graciousness make him an exceptional human being. Personally, I will never forget the kindness that he once extended to me.

At 1 a.m. after concluding an engagement party for one of his daughters he called me to say that he had noticed that I was very pale and perturbed – this in the middle of his own celebration. He was concerned and did not want to wait until morning and wanted to know if he could be helpful and what was going on. I told him that a few of years before I had borrowed money in the amount of \$75,000 from a friend in Florida who had recently died, and there was a balance of approximately \$12,000 owing. That day the man's son had called me and threatened me, demanding \$23,000 including the interest that he calculated. He had a very bad reputation as a loan shark and an 'underworld' type.

Yehoshua asked me how much I had on hand, and I told him \$3,000. He asked me for the man's phone number, called on my behalf and negotiated a settlement of \$12,000. The next day he sent me a certified check for \$9,000 so that I could clear that debt, and over time I paid him back. I found out later that Rabbi Balkany did not have the money available but went out raising and borrowing and put it together for me!

Judge Cote, I was not a member of his family. I was not even a close friend. He didn't have to do that, but he saw me in trouble and wanted to help. Yehoshua Balkany has a name for helping people in difficulty on all types of levels. I know that many times he himself is short. He had the yeshiva to run and he never knew where the next dollar

was coming from. I know that he struggled to pay the bills of the school and yet somehow he managed to do so. He reaches out to the homeless, the widows, orphans, and the poor that he makes them members of his household. Yehoshua Balkany is truly a special and good man. Please be kind to him.

Yours sincerely,



Dr. Harvey Lang

EXHIBIT 70

Shmuel & Shoshana Mermelstein

[REDACTED]
Brooklyn, NY 11218

[REDACTED]
[REDACTED]
The Honorable Denise L. Cote
United States District Judge
Southern District of New York
500 Pearl Street
New York, NY 10007

January 2, 2011

Re: United States v. Milton Balkany – 10-CR-441 (DLC)

Dear Judge Cote,

As close friends of the Balkany family we plead to you to have mercy on Rabbi Balkany. We do not comment on the case as we are not familiar with the details. But we are familiar with Rabbi Balkany and we share our knowledge and experience of the man in the hope that it will give you additional insight into a very special person.

Our son is an example of what Rabbi Balkany does. He reaches out to so many youngsters and teens with problems. He offers them a listening ear and an outstretched hand to lift those who have fallen and guidance to help those who are teetering on the edge and enabling them stay on track and become productive adults. Our son was one of eight youngsters that Rabbi Balkany took into his home! Taking any single youngster into one's home is special. But to take eight at one time, and each a boy of 18 and with behavioral or other problems, and for a period of almost two years, requires singular commitment and caring. Had Rabbi Balkany not taken such a drastic step who knows where these boys would have landed? And they were each treated like a family member.

Rabbi Balkany spent many hours speaking to them. He took care of their living costs and clothes. He gave them pocket money and even hired tutors (young Talmud scholars) to learn with them one-on-one, every day.

The entire family, especially Mrs. Balkany, displayed kindness and hospitality way beyond any imaginable courtesy and generosity. Our son flourished in this warm and caring environment and developed into a well functioning young man. Our gratitude to Rabbi Balkany and to his family knows no bounds.

Having the opportunity to visit the Balkany home frequently, I witnessed the most amazing kindness –something that I cannot adequately describe! This is a home open to all who need a kind word and a delicious, nourishing meal. Every beggar, coming in off from the street, is welcomed and treated with dignity. There never seems to be a situation where one feels as if he is intruding and perhaps infringing on the family's privacy. All of these poverty-stricken 'guests' are also included at the family weddings where one would not know the difference between who really belongs and who are the charity cases.

Rabbi and Mrs. Balkany also share their wealth of knowledge with so many, instilling their audiences with proper values and aspirations. Please consider the manifold kindnesses of the Rabbi and his wonderful family for what they do is not emulated by anyone we know and it would be a tragedy if they were to be halted for even the shortest amount of time. There is no doubt that Mrs. Balkany would be unable to continue any of this outreach activity with her husband away. On behalf of those many needy and, some of them, desperate people we respectfully appeal to Your Honor to consider alternative sentencing to incarceration.

Sincerely,

A handwritten signature in black ink, appearing to read "Shmuel & Shoshana Mermelstein". The signature is written in a cursive, flowing style.

Shmuel & Shoshana Mermelstein

EXHIBIT 71

Tziporah Reich

[REDACTED]
Brooklyn, NY 11219

[REDACTED]
[REDACTED]
The Honorable Denise L. Cote
United States District Judge
Southern District of New York
500 Pearl Street
New York, NY 10007

January 4, 2011

Re: United States v. Milton Balkany - 10-CR-441 (DLC)

Dear Judge Cote,

The year 1997 was the 'roller coaster' year of emotions in my life. That was the year I married, became pregnant, got divorced and lost my teaching job. I went through a very difficult time period as you can well imagine the pain in such a situation. Thank G-d my son Shlomo is a normal kid and he is soon to celebrate his Bar Mitzvah.

In the summer of 1997 everything looked so bleak. When I began job-hunting for a position as a science, chemistry or biology teacher I went to see Rabbi Balkany. I remember Rabbi Balkany's words as if they were said yesterday: "I give you credit for walking into the school in your present condition and state of mind". And he gave me a job. During that year Shlomo was born and Rabbi Balkany was good to me and was a constant source of encouragement.

However, at the end of the year he made a comment that made a difference to my life and my teaching - "But next year try and be clearer with your teaching." Your Honor, I readily admit that that was very early in my teaching career and I was not that good a teacher. I was not what Rabbi Balkany needed, but he would not let me fall. He made me feel that I had the inner resource to become a great teacher. The bottom line is that I remained at his school for five years and became a good teacher. When I left the school it was only because I needed the money and I found a better paying job.

Teaching for Rabbi Balkany and being part of his staff was the best part of my teaching career. In fact, I once commented that if I would be working at Rabbi Balkany's school and I would win the lotto, I would still come to work the next day. However, regarding the school where I teach, here I work for the money.

Please be considerate of this man who shows kindness to other human beings, especially those in need of comfort and a break.

Yours sincerely,

A handwritten signature in black ink, appearing to be 'Tziporah Reich', written in a cursive style.

Tziporah Reich

EXHIBIT 72

Miriam Schmukler

Brooklyn, New York

Honorable Denise L. Cote
United States District Judge
Southern District of New York
500 Pearl Street
New York, New York 10007

Re: United States v. Milton Balkany - 10-CR-441 (DLC)

Dear Judge Cote,

By way of introduction I am a homemaker, originally from Los Angeles, CA, where I lived through high school. On graduation I attended seminary in Israel for a year, followed by seminary in Brooklyn, NY, where I studied half day and worked as a dental assistant/office manager in the afternoon.

It was at the Brooklyn seminary that I met Rabbi Balkany's daughter Rosie and we became great friends. I met her father, and slowly but surely found out about the wonderful deeds and help that he extends to other people, in ways that, up till then, I had only read about in books. He was well known for having an open home to everyone - from all levels in society, as well as to old and young. He took other people's children into his home, some for years, working with them and hoping to heal the rifts that they had with their families. I particularly remember a girl from out of state that they 'adopted' and she lived throughout her high school years. She talked often about how she fitted into their family as an additional daughter to Rabbi and Mrs. Balkany. What was fascinating was that Rosie and her siblings never regarded these 'adoptions' as an intrusion in their 'life space' even though they had to make physical place for them in their rooms.

In the summer we spent time upstate with a cousin in a bungalow colony where the Balkany's also spend their summers. Every Sabbath, the Balkany's would host an evening of warmth and inspiration, which usually included a talk by Rabbi Balkany - amazing and practical thoughts on many topics. I will never forget one which had a profound effect on me and all who attended - the value of our dear children. How we should care for them, see who they mix with and, most importantly, with whom we leave them. Unless one would be prepared to leave million dollars with that person, do not leave your child there. Since then I think twice when it comes to my kids, and it is a lesson that I've repeated to many!

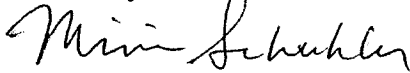
Once our family grew, my cousin did not have enough space for us, Rabbi Balkany let us use their summer home when they were not there, and at no charge. Over the summers we also had a chance to meet the troubled youngsters that he took into his home. Apparently they needed serious mentoring and Rabbi Balkany took the

initiative without expecting anything in return. Single-handedly he turned them around and now they're living healthy, constructive lives, making good choices. He simply took the time to give them positive direction and attention, kids who were not even related to him; nor did he do it for any monetary gain.

Rabbi and Mrs. Balkany have a special needs daughter, Naomi and she is treated in a very warm and caring way. Rabbi Balkany told me once "that these children with special needs are the perfect ones; we are the ones that have to perfect ourselves to learn to accept them". Rabbi Balkany has inspired me in so many ways; and I am just one person who does not even live near him nor am I related to him. I can only imagine how he's such a pivotal part of so many peoples' lives. Rabbi Balkany is a selfless and never expects anything in return. He is totally devoted to his family and has strong family values.

His grandchildren are like his own. Many of them travel distances to attend his school, although they don't live in the area. He and his wife are partners in all the good work they both do and lean on each other for constant support. They raised a large and very special family, instilling in them values of kindness, integrity and loyalty. If Rabbi Balkany would be sent to prison I honestly don't know how his wife, children or grandchildren will go on. They are all so bound up together and rely on him totally.

Thanks you in advance,

A handwritten signature in cursive script, appearing to read "Miriam Schmukler".

Miriam Schmukler

EXHIBIT 73

Simon Schneebalg

New York, NY 10002

The Honorable Denise L. Cote
United States District Judge
Southern District of New York
500 Pearl Street
New York, NY 10007

January 21, 2011

Re: United States v. Milton Balkany – 10-CR-441 (DLC)

Dear Judge Cote,

My name is Simon Schneebalg, a tax attorney by training. I am currently not practicing law. Instead, I work for a tax publisher. My wife, Connie, is currently employed as an attorney by the New York City Department of Finance.

While we live in lower Manhattan, our daughter Heidi was transported everyday to attend Rabbi Balkany's school, Bais Yaakov of Brooklyn. One may ask why a child would have to travel such a distance, especially if there is a Bais Yaakov school near to our home. The answer is that we had to find the appropriate school that could cope with our daughter.

We have three daughters. Our eldest, Stefanie, who is twenty-four, is married, working and studying for her MBA. Our second daughter Nina (22) is autistic and has been living in a group home for the last five years. She has some basic skills, functions at a second grade level and is moderately retarded. Your Honor can only imagine the difficulties and challenges that we faced in raising Nina. We created our own ABA program, by hiring college students to work with Nina, under the supervision of a qualified therapist. We funded the program ourselves (with some help from my in-laws) and we credit the ABA program, together with her schooling, in teaching her vital skills, such as being able to speak, read and write.

When Nina was four, Heidi was born and we hoped and prayed that we would be able to raise another child without unusual problems. Unfortunately, early on Heidi was diagnosed with ADD, social and other issues. What made it particularly frustrating was that she had normal intelligence and could flourish in a mainstream setting if her attending and behavior problems were dealt with. Thus, while we initially placed her in the Little Room Preschool (Brooklyn Heights Montessori School), we hoped to mainstream her, but we could find no mainstream school, public or private, that would accept her.

There was only one person who opened his heart and his school to our Heidi and that is Rabbi Balkany. She was a very difficult student and, clearly, no other school would have tolerated such a child. However, from Rabbi Balkany's leadership down they showed her tolerance, understanding and care and they allowed an aide to sit next to her in class. Rabbi Balkany's help to Heidi and to us was enormous. At that time there had been talk about Rabbi Balkany opening a special education facility, and that is how we had initially approached him. Unfortunately the project did not get off the ground. Nevertheless, he took Heidi into his school. We paid full tuition to the school and paid for the aide who sat next to her through Eighth Grade. (We received partial reimbursement of our expenditures under Florence County School District IV v. Carter 510 US 7 (1993).) Rabbi Balkany, the principals and the teachers in the school showed great understanding and patience in dealing with her outbursts and other disruptive behaviors. As a result, Heidi was able to attend high school, and this year she is a freshman at Brooklyn College.

None of this, Your Honor, would have been possible without the compassion and vision of Rabbi Balkany. I know he is in trouble now and is facing sentencing. Yet all I can see before my eyes is Heidi and so many others like Heidi that he took into his school. (I remember that while Heidi was in the school, there was a deaf child with an aide in her class.) While we paid full tuition, there were many children from dysfunctional homes, broken homes and poor homes to whom he gave education, most of the time at no or very little charge. At the same time Rabbi Balkany never asked us for any donation or extra commitment as is so common in such institutions. I can only express my gratitude to him, personally, and praise his operation of a school that operated in such a nonpecuniary and charitable fashion. Please consider the benefits that he has bestowed upon us and others.

Yours sincerely,


Simon Schneebalg

EXHIBIT 74

Helen B. Sicker, LCSW

[REDACTED]
[REDACTED]
Brooklyn, NY 11219-4251
[REDACTED]

The Honorable Denise L. Cote
United States District Judge
Southern District of New York
500 Pearl Street
New York, NY 10007

December 30, 2010

Re: United States v. Milton Balkany - 10-CR-441 (DLC)

Dear Judge Cote,

It is with a pained heart and eyes filled with tears that I write this letter. It is difficult to find the words to express all that I want to share. I hope that you will read this letter with a compassionate heart and a good listening ear.

On a personal level I have a close relationship with Rabbi and Mrs. Balkany. After the loss of my husband to cancer 18 years ago, the Balkany's opened their home and hearts to me, giving me the comfort and love I so badly needed in that trying period in my life. Since then I have spent many Sabbaths in the comfort of their home and I always have the feeling that they are there for me. Just the thought of not having a sorely needed haven takes away my peace of mind and causes me great anguish.

When I come to the Balkany home on the Shabbos (Sabbath) I see so many men and women who have no place to spend Shabbos and eat and enjoy warm and delicious meals at night and by day, served with warmth, respect, courtesy and love.

Rabbi Balkany has shown me so much compassion and is a true friend. His kindness is well known in the community, he has helped so many unfortunate people. He reaches out to those in need and also has the capacity to understand their needs. I remember one girl who had a difficult relationship with her parents and siblings. She was losing her Jewish identity. Rabbi Balkany went all out; financially and emotionally and he guided her in the right direction, helping her go to Israel to find herself.

I personally went with his wife, Sara, to visit a sick frail and elderly woman who was a shut-in. I watched as she comforted her. She knew the right words to say to ease her loneliness and made sure that other women came to visit her. Sara Balkany visited her every Friday for the longest time. What a great and compassionate lady she is. She surely deserves to be spared the pain of separation from her husband, Heaven forbid.

In another case, the brother of my best friend was unfortunately incarcerated. Despite hardships on himself and many inconveniences, Rabbi Balkany went out of his way and helped him very much.

Now that Rabbi Balkany's sentencing is at hand I am so afraid for him and all those who depend on him. What will happen to his loving wife, his children, his Down syndrome daughter? Where will they go? And all the others? Will they need to sit home alone as I will, staring at the four walls and crying in loneliness?

Unfortunately, people do make mistakes, but I understand that in determining a sentence the entire person and his life and actions are taken into account. In the case of my dear friend Rabbi Balkany allow me to suggest that now is the time to take the entire picture into consideration. May the One Above open your heart to deliver justice laced with compassion.

With much respect,

A handwritten signature in cursive script that reads "Helen Sicker".

Helen Sicker

EXHIBIT 75

Esther Stamm

[REDACTED]
Brooklyn, NY 11204
[REDACTED]

The Honorable Denise L. Cote
United States District Judge
Southern District of New York
500 Pearl Street
New York, NY 10007

January 6, 2011

Re: United States v. Milton Balkany – 10-CR-441 (DLC)

Dear Judge Cote,

My husband and I write to you about the man who was the dean of the school attended by our three daughters and, more recently, four of our granddaughters. It breaks our hearts that Rabbi Balkany finds himself coming before Your Honor for sentencing. This is because if there is any man in this world who does untold and limitless goodness, that person is Rabbi Milton Balkany. During his incredible career as an educator he has devoted himself selflessly to the students and their families. I can testify to this, firsthand.

Both my husband and I work, and with a growing family we found it very hard to make ends meet. Tuition in the yeshiva schools system can be exorbitant for people like us and we needed a substantial break. Rabbi Balkany was most gracious and made us feel that it was our right to receive it, even though this automatically increased his fundraising load for the school.

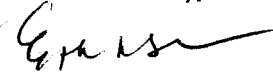
At the time when our oldest daughter, Chana, attended the school I was working at a store in Boro Park and I walked past the school on my way to work. Every morning, rain or shine, I saw Rabbi Balkany standing there greeting the school buses, saying hello to each child and taking a special interest. Each girl knew that he took an interest in her. When it came to giving out report cards he personally did so to each child. At PTA he never sat in his office waiting for parents to come to him. He walked among the parents greeting them, speaking to them personally. If any needed to speak to him privately they would go on the side. He created special events in the school such as evenings where fathers came to learn side by side with their daughters as well as mothers and daughters sessions. He endeavored and succeeded in getting the parents involved with their children in a meaningful way.

However, Rabbi Balkany's tasks never ended at the school door. When he went home he played host to an ongoing line of people coming to see him to get help or words of encouragement. At Sabbath meals it was not uncommon to see thirty or forty people, besides his family, sitting at his table. If his wife was busy with some other needs or projects he would cook for them himself. He and his wife are an incredible team. She does an enormous amount of outreach but it is clear that without him she just cannot function. He is the backbone and strength of the home.

I will never forget when my husband was very ill and on a respirator in the hospital that Rabbi and Mrs. Balkany came to see him every day and prayed at his bedside. When he finally came home they came to visit with him as well. This was remarkable because people in Rabbi Balkany's position and with such time constraints do not have extra time, but somehow he manages to do it all. Rabbi Balkany is a person who tries to help others constantly. Their home is on a first floor and if one looks at the furniture and decor much is old and threadbare. What Rabbi Balkany has he either gives away or shares with others.

Although many years have passed by since our children attended the school, every year my husband makes a point of attending the graduation ceremony to show support for Rabbi Balkany and his staff. And we are not the only ones who have such an appreciation. He and his staff make a real difference to the lives of families and individuals. Rabbi Balkany is a special man and even though it appears that he has faltered in this instance of the case before you, all his acts of kindness and goodness loom large. Please be merciful to this man of mercy.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Esther Stamm', with a stylized, flowing script.

Esther Stamm

EXHIBIT 76

Nissi Streicher

██████████
Brooklyn, NY 11219

The Honorable Denise L. Cote
United States District Judge
Southern District of New York
500 Pearl Street
New York, NY 10007

January 2, 2011

Re: United States v. Milton Balkany – 10-CR-441 (DLC)

Dear Judge Cote,

My husband and I met the Balkanys forty years ago when I was in a hotel recuperating from an operation. Ever since then the bonds between us grew and Sarah Balkany and I are the best of friends.

I must tell Your Honor that Rabbi Balkany is one of the most unique personalities that I could have ever hoped to meet. I hold him in the highest regard and declare that to appreciate him and his wife one has to look far beyond the norm. The reason is that with this couple there is always a sense of giving, of kindness, of sensitivity and positivity. They are a perfect couple and accept all with unconditional love, unlike so many others where interest is measured by the wallet or by might. Even the poorest and most unprepossessing find the door of the Balkany home open to them, and anyone who crosses their threshold is made to feel important.

They have thirteen children and during all the years when one would have thought that they would have been overwhelmed with just keeping their home together and raising their children and trying to earn a living, the poor have been members of their household. It is not uncommon to see extra tables and chairs being brought out as more and more people come to join them at their Sabbath and Festival meals. Rabbi Balkany has no false airs and personally gets up and waits on his guests. The meals are peppered with singing songs from the Bible and table hymns. The rabbi always has a positive message from the Scripture, Talmud or anecdotes from folklore. People are sure of their welcome and walk out satisfied and happy. I once heard someone saying "I would have hanged myself if I didn't have this group support at Rabbi Balkany's."

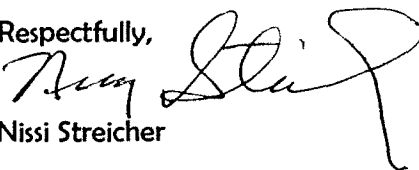
I don't understand all the details of this case but all I know is the day Rabbi Balkany was found guilty and the specter of jail began to loom, that was the day that much of the community was plunged into darkness. The fact is that so many personal lives are at stake and dependent on what happens to Rabbi Balkany.

A case in point is that of a young mother who doesn't have two pennies to rub together. Her ex-husband is cruel and malicious, gives her no child support and spends his time trying to pit their only child against her. He indulges the child and buys

him gifts. With the upcoming birthday of the child the mother felt that once again the father would win another round. Rabbi Balkany heard of her plight, called her in and told her "I know you don't have anything. Here is money for the birthday party of your child". That gesture meant the world to her and she became close to Rabbi Balkany knowing that with him and his family she has a family and a home.

I have been witness to much of what goes in Rabbi Balkany's home and I can name so many of the people and their stories who come to get comfort and solace from this man. If Your Honor would wish I would gladly come before you and tell you more of what I have seen of this rare human being's love and kindness for others. My phone number is 718-851-0086 and I would come at any time that is convenient to the Court.

Respectfully,

A handwritten signature in black ink, appearing to read "Nissi Streicher", with a large, stylized flourish extending from the end of the name.

Nissi Streicher

EXHIBIT 77

Gittel Wiznitzer
[REDACTED]
Brooklyn, NY 11219
[REDACTED]
[REDACTED]

The Honorable Denise L. Cote
United States District Judge
Southern District of New York
500 Pearl Street
New York, NY 10007

January 3, 2011

Re: United States v. Milton Balkany – 10-CR-441 (DLC)

Dear Judge Cote,

For seven years I taught math and science to 7th and 8th grades at Bais Yaakov of Brooklyn, Rabbi Balkany's, School. His reputation of warmth and kindness to all students and staff is so justified - exceptionally nice, caring and considerate.

However, the consideration that Rabbi Balkany showed me personally is beyond any compare and I do not believe that in any other school I would have been treated in the same manner. I got married when I was teaching at the school and it was soon discovered that I had a fertility problem. While to any couple such a problem is significant, in our community where people are blessed with large families, 8-10 children is quite common, such a condition can be emotionally and socially catastrophic. I started undergoing treatments only to have our hopes dashed time and time again, and over time people used to look at me pitifully and then making comments among themselves. There were times when I did not know what was more painful, my circumstances or their whispering.

Sometimes the treatments schedules caused me to come late to school. On other occasions I had to go out of town. I went to discuss my situation with one of the principals and whether my salary should be reduced for time absent, especially as the school had to engage a substitute teacher whenever I was away. Rabbi Balkany would not hear of any such deduction. He felt that to compound my stress with docking the pay upon which my husband and I depended was not called for. He looked at me and treated me like his own daughter.

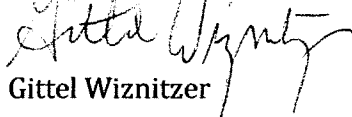
It took five very long years for me to conceive and when I told Rabbi Balkany that I was expecting he was ecstatic. However, there were many mornings that I could not get to school on time. He just told me not to worry and that he told the bookkeeper that until the baby would be born I did not have to clock in everyday. When our lovely daughter Chana was born he actually cried with joy at the news.

Three months ago I gave birth to twin boys and could not wait to let Rabbi Balkany know the news.

Unfortunately, three years ago I had to leave the school as fundraising was slow and salaries were significantly in arrears. My last day at Rabbi Balkany's school was such a sad day for me because I felt that my place was there, but I had no choice, financially. Even though the school still owes me money I appreciate that the shortfall happened because of the outreach effort to give every girl a chance, and I have no doubt that one day I will be paid the outstanding amount.

In the meantime I pray for Rabbi Balkany, for his very dear and devoted wife and family, and for all of those who depend on him in so many ways. Please find it in your heart to be compassionate to this man who has so gone out of his way for everyone else for his thoughts are only for them.

Yours sincerely,

A handwritten signature in cursive script, appearing to read "Gittel Wiznitzer".

Gittel Wiznitzer

EXHIBIT 78



NYS Office For People With Developmental Disabilities

Putting People First



Andrew M. Cuomo, Governor
Max E. Chmura, Acting Commissioner

Metro New York DDSO

Stan Butkus, Ph.D., Director

The Honorable Denise L. Cote
United States District Judge
Southern District of New York
500 Pearl Street
New York, NY 10007

January 11, 2011

Re: United States v. Milton Balkany – 10-CR-441 (DLC)

New York, NY 10014



Bronx, NY 10461



www.opwdd.ny.gov

Dear Judge Cote,

I have been privileged to serve the developmentally disabled of the borough of Manhattan for over twenty five years. As a result, I have been associated with countless people who have dedicated their lives to enhancing and improving the lives of the less fortunate. One individual amongst them, Rabbi Milton Balkany, stands out for his unsurpassed level of dedication, sensitivity, care and love that he exhibits to each and every being.

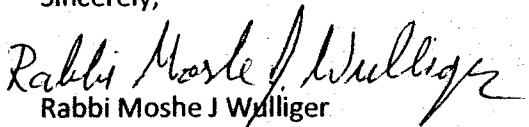
Rabbi Balkany has become the voice of people who could not be heard. The Rabbi has championed the cause of people with developmental disabilities by spearheading programs that seek to integrate them into society. He has reversed the stereotype associated with developmental disabilities and has become the quintessential model of accepting and making them a part of our everyday lives. I can truly say that if not for Rabbi Balkany there would be many individuals with developmental disabilities who would not be a functioning part of our communities. Rabbi Balkany's extreme love for every individual demonstrates to all the meaning of G-d's commandment, "Love thy neighbor as thyself."

Imagine the young couple who eagerly awaits the birth of their first child. The dreams, the aspirations they share; will their son become a great baseball player, a doctor, a lawyer? Will their daughter find a cure for cancer? And then the unthinkable happens. They are blessed with a child, a beautiful child with special needs. The young parents are devastated. Their dreams are shattered. How can life ever be the same? I have seen Rabbi Balkany with his loving demeanor, professionalism and religious guidance nurture so many couples and families into believing and understanding that their child will be *truly* special. The Rabbi counsels the innocent young parents, injecting them with a sense of purpose and hope for their child. I cannot imagine the loss and life-long effects that will be felt by so many families if the Rabbi will not be there at their time of need.

We help people with developmental disabilities live richer lives.

I plead your mercy on behalf of an entire developmentally disabled society to show compassion, and leniency to their champion so that they can continue on their life-long struggle of being integrated and accepted by all.

Sincerely,


Rabbi Moshe J. Wolliger
New York State Chaplain